

Hospital	City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data		
Beth Israel Deaconess Hospital - Needham	Needham	Norfolk	Nonteaching	09 / 30	9		
Financial Performance Indicators	FY02	FY03	FY04	FY05	FY06 Q3	MA Industry Median FY06 Q3	NorthEast US Median FY04 [2]
<b>Profitability</b>							
Operating Margin	-7.64%	-4.68%	2.89%	-0.02%	-0.14%	1.43%	not available
Non-Operating Margin	0.88%	0.05%	0.00%	0.00%	0.00%	1.30%	not available
Total Margin	-6.76%	-4.63%	2.89%	-0.02%	-0.14%	3.17%	2.08%
Operating Surplus (Loss)	(\$1,658,651)	(\$1,198,632)	\$865,806	(\$8,334)	(\$40,160)	---	---
Total Surplus (Loss)	(\$1,658,651)	(\$1,184,632)	\$865,806	(\$8,334)	(\$40,160)	---	---
<b>Liquidity</b>							
Current Ratio	0.81	1.10	0.85	0.82	0.85	1.48	1.68
Days in Accounts Receivable	47.90	52.08	36.46	38.84	38.81	39.39	49.17
Average Payment Period	52.95	54.44	75.68	65.74	69.33	47.71	63.4
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total) [3]					---	---	3.11
Cashflow to Total Debt [4]					---	---	16.38%
Equity Financing	60.32%	63.74%	61.23%	64.60%	61.92%	40.35%	47.45%
<b>Other</b>							
Total Net Assets	\$8,935,366	\$9,987,833	\$11,500,434	\$13,117,073	\$13,438,827	---	---
Assets Whose Use is Limited	\$628,000	\$810,000	\$2,817,299	\$3,535,760	\$3,037,423	---	---
Net Patient Service Revenue [5]	\$23,900,000	\$24,884,787	\$29,348,117	\$33,399,743	\$27,965,753	---	---

### FY06 Q3 Filing based on hospital's UNAUDITED internal financial statements.

Data Sources: FY02 - FY06 Q3 data drawn from DHCFF quarterly and annual filings.

CAVEATS: FY02 data is unaudited but reviewed by the Division for consistency with the Audited Financial Statements. FY03-FY05 annual data is reconciled to Audited Financial Statements for most hospitals. DHCFF filings may not reflect all of the financial resources available to the hospital -- for example, resources available through associations with foundations or parents/affiliates. Financial information must be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.

Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

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#### Notes:

[1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.

[2] NE US Median data from The "2006 Almanac of Hospital Financial & Operating Indicators." The Center for Healthcare Industry Performance Studies (CHIPS)/St. Anthony/Medicode INGENIX.

[3] Blank values indicate a facility with no current long term debt in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[4] Blank values indicate a facility with no long term debt net of current portion in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[5] Net Patient Service Revenue includes Premium Revenue.